

City of Columbus, Ohio

Exhibit 5

Statement of Net Assets Proprietary Funds December 31, 2001 (amounts expressed in thousands)

Business-type Activities - Enterprise Funds

	Water	Sewer	Electricity	Total	Governmental Activities - Internal Service Funds
ASSETS					
Cash and cash equivalents with treasurer	\$ 40,262	\$ 70,712	\$ 342	\$ 111,316	32,906
Receivables (net of allowance for uncollectibles)	15,082	20,725	5,352	41,159	50
Due from other funds	-	-	321	321	64
Inventory	6,579	5,923	922	13,424	1,017
Deferred charges and other	593	650	-	1,243	-
Restricted assets:					
Cash and cash equivalents with treasurer and other	30,064	29,804	7,034	66,902	-
Cash and cash equivalents with trustees	1,863	6,270	-	8,133	-
Accrued interest receivable	1	6	-	7	-
Capital Assets:					
Land and construction in progress	59,539	87,934	1,739	149,212	13
Other capital assets, net of accumulated depreciation	293,055	777,378	71,108	1,141,541	12,519
Total assets	<u>447,038</u>	<u>999,402</u>	<u>86,818</u>	<u>1,533,258</u>	<u>46,569</u>
LIABILITIES					
Accounts payable	2,096	1,813	2,752	6,661	8,081
Customer deposits	-	-	321	321	-
Due to other:					
Governments	716	59	334	1,109	-
Funds	521	602	227	1,350	-
Others	-	4	73	77	-
Payable from restricted assets:					
Accounts payable	249	3,290	288	3,827	-
Due to other funds	-	139	-	139	-
Due to others	-	25	9	34	-
Accrued interest payable	497	486	-	983	-
Deferred revenue and other	-	427	664	1,091	-
Accrued interest payable	1,985	2,341	658	4,984	14
Accrued wages and benefits	816	768	218	1,802	5,431
Accrued vacation and sick leave	1,864	1,825	628	4,317	983
Notes payable	-	-	1,830	1,830	-
Bonds and loans payable	281,393	543,424	64,796	889,613	4,935
Total liabilities	<u>290,137</u>	<u>555,203</u>	<u>72,798</u>	<u>918,138</u>	<u>19,444</u>
NET ASSETS					
Invested in capital assets, net of related debt	71,201	321,888	6,221	399,310	7,597
Restricted for:					
Construction	29,816	26,356	6,737	62,909	-
Debt Service	1,366	5,784	-	7,150	-
Unrestricted	54,518	90,171	1,062	145,751	19,528
Total net assets	<u>\$ 156,901</u>	<u>\$ 444,199</u>	<u>\$ 14,020</u>	<u>615,120</u>	<u>\$ 27,125</u>

Adjustment to consolidate the internal service fund activities.

2,744

Total net assets per the government-wide Statement of Net Assets

\$ 617,864

The notes to the financial statements are an integral part of this statement.